



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-0203/P34
RCT&MES:cjs:rs

slays

TODAY

DOA:.....Miner, BB0112 - Change farmland preservation program

FOR 2009-11 BUDGET -- NOT READY FOR INTRODUCTION

SA✓

D-NOTE

inserts

do not gen

1 AN ACT ~~relating to~~; relating to: farmland preservation, the farmland preservation tax
2 credit, the farmland tax relief credit, and granting rule-making authority.

Analysis by the Legislative Reference Bureau

This is a preliminary draft. An analysis will be provided in a later version.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 SECTION 1. 20.115 (7) (dm) of the statutes is created to read:
4 20.115 (7) (dm) *Farmland preservation planning grants*. As a continuing
5 appropriation, the amounts in the schedule for farmland preservation planning
6 grants under s. 91.10 (6). No moneys may be encumbered under this paragraph after
7 June 30, 2016.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

8 SECTION 2. 20.115 (7) (dr) of the statutes is created to read:

1 20.115 (7) (dr) *Agricultural enterprise area petition grants*. As a continuing
2 appropriation, the amounts in the schedule for grants under s. 91.88 for preparing
3 petitions requesting the designation of agricultural enterprise area. No moneys may
4 be encumbered under this paragraph after June 30, 2012.

Insert 2-4
5 ****NOTE: This SECTION involves a change in an appropriation that must be
 reflected in the revised schedule in s. 20.005, stats.

SECTION 3. 20.835 (2) (d) of the statutes is repealed.

Insert A
6 ****NOTE: This SECTION involves a change in an appropriation that must be
 reflected in the revised schedule in s. 20.005, stats.

SECTION 4. 23.094 (2) (c) 3. of the statutes is repealed.

Insert 2-6
7 SECTION 5. 30.29 (3) (b) of the statutes is amended to read:

8 30.29 (3) (b) *Agriculture activities*. A person operating a motor vehicle while
9 the person is engaged in agricultural use, as defined under s. 91.01 (1) (2).

SECTION 6. 32.035 (1) (b) of the statutes is amended to read:

11 32.035 (1) (b) "Farm operation" means any activity conducted solely or
12 primarily for the production of one or more agricultural commodities resulting from
13 an agricultural use, as defined in s. 91.01 (1) (2), for sale and home use, and
14 customarily producing the commodities in sufficient quantity to be capable of
15 contributing materially to the operator's support.

SECTION 7. 66.0307 (7m) of the statutes is amended to read:

17 66.0307 (7m) ZONING IN TOWN TERRITORY. If a town is a party to a cooperative
18 plan with a city or village, the town and city or village may agree, as part of the
19 cooperative plan, to authorize the town, city or village to adopt a zoning ordinance
20 under s. 60.61, 61.35 or 62.23 for all or a portion of the town territory covered by the
21 plan. The exercise of zoning authority by a town under this subsection is not subject
22 to s. 60.61 (3) or 60.62 (3). If a county zoning ordinance applies to the town territory

covered by the plan, that ordinance and amendments to it continue until a zoning ordinance is adopted under this subsection. If a zoning ordinance is adopted under this subsection, that zoning ordinance continues in effect after the planning period ceases until a different zoning ordinance for the territory is adopted under other applicable law. This subsection does not affect zoning ordinances adopted under ss. 59.692, or 87.30 or 91.71 to 91.78 ch. 91.

SECTION 8. 66.0721 (1) (a) of the statutes is amended to read:

66.0721 (1) (a) "Agricultural use" has the meaning given in s. 91.01 (1) (2) and includes any additional agricultural uses of land, as determined by the town sanitary district or town.

SECTION 9. 66.0721 (1) (b) of the statutes is amended to read:

66.0721 (1) (b) "Eligible farmland" means a parcel of 35 or more acres of contiguous land which is devoted exclusively to agricultural use which during the year preceding the year in which the land is subject to a special assessment under this section produced gross farm profits, as defined in s. 71.58 (4) 71.613 (1) (g), of not less than \$6,000 or which, during the 3 years preceding the year in which the land is subject to a special assessment under this section, produced gross farm profits, as defined in s. 71.58 (4) 71.613 (1) (g), of not less than \$18,000. *that is eligible for farmland preservation tax credits under S.S. 71.58 to 71.61 or 71.613*

SECTION 10. 71.07 (2fd) of the statutes is repealed.

SECTION 11. 71.07 (3m) (a) 1. (intro.) of the statutes is amended to read:

71.07 (3m) (a) 1. (intro.) "Claimant" means an owner of farmland, as defined in s. 91.01 (9), 2007 stats., of farmland domiciled in this state during the entire year for which a credit under this subsection is claimed, except as follows:

***NOTE: Section 91.01 (9) defines "owner," not "farmland."

SECTION 12. 71.07 (3m) (a) 3. of the statutes is amended to read:

1 71.07 (3m) (a) 3. "Farmland" means 35 or more acres of real property, exclusive
2 of improvements, in this state, in agricultural use, as defined in s. 91.01 (1), 2007
3 stats., and owned by the claimant or any member of the claimant's household during
4 the taxable year for which a credit under this subsection is claimed if the farm of
5 which the farmland is a part, during that year, produced not less than \$6,000 in gross
6 farm profits resulting from agricultural use, as defined in s. 91.01 (1), 2007 stats., or
7 if the farm of which the farmland is a part, during that year and the 2 years
8 immediately preceding that year, produced not less than \$18,000 in such profits, or
9 if at least 35 acres of the farmland, during all or part of that year, was enrolled in the
10 conservation reserve program under 16 USC 3831 to 3836.

11 **SECTION 13.** 71.07 (3m) (a) 4. of the statutes is amended to read:

12 71.07 (3m) (a) 4. "Gross farm profits" means gross receipts, excluding rent,
13 from agricultural use, as defined in s. 91.01 (1), 2007 stats., including the fair market
14 value at the time of disposition of payments in kind for placing land in federal
15 programs or payments from the federal dairy termination program under 7 USC
16 1446 (d), less the cost or other basis of livestock or other items purchased for resale
17 which are sold or otherwise disposed of during the taxable year.

18 **SECTION 14.** 71.07 (3m) (e) of the statutes is created to read:

19 71.07 (3m) (e) *Sunset.* No new claim may be filed under this subsection for a
20 taxable year that begins after December 31, 2009.

21 **SECTION 15.** 71.08 (1) (intro.) of the statutes is amended to read:

22 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
23 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
24 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (~~2fd~~), (3m), (3n), (3p),
25 (3s), (3t), (3w), (5b), (5d), (5e), (5f), (6), (6e), and (9e), 71.28 (1dd), (1de), (1di), (1dj),

(1dL), (1ds), (1dx), ~~(1fd)~~, (2m), (3), (3n), (3t), and (3w), and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), ~~(1fd)~~, (2m), (3), (3n), (3t), and (3w), and ~~subchs. 71.57 to 71.61 and subch. VIII and IX~~ and payments to other states under s. 71.07 (7), is less than the tax under this section, there is imposed on that natural person, married couple filing jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax computed as follows:

SECTION 16. 71.10 (4) (de) of the statutes is created to read:

71.10 (4) (de) The farmland preservation credit under s. 71.613.

SECTION 17. 71.10 (4) (i) of the statutes is amended to read:

71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland preservation credit under ~~subch. IX ss. 71.57 to 71.61~~, homestead credit under subch. VIII, farmland tax relief credit under s. 71.07 (3m), ~~farmers' drought property tax credit under s. 71.07 (2fd)~~, dairy manufacturing facility investment credit under s. 71.07 (3p), film production services credit under s. 71.07 (5f) (b) 2., veterans and surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w), earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch. X.

SECTION 18. 71.28 (1fd) of the statutes is repealed.

SECTION 19. 71.28 (2m) (a) 1. (intro.) of the statutes is amended to read:

71.28 (2m) (a) 1. (intro.) "Claimant" means an owner of farmland, as defined in s. 91.01 (9), 2007 stats., of farmland domiciled in this state during the entire year for which a credit under this subsection is claimed, except as follows:

SECTION 20. 71.28 (2m) (a) 3. of the statutes is amended to read:

71.28 (2m) (a) 3. "Farmland" means 35 or more acres of real property, exclusive of improvements, in this state, in agricultural use, as defined in s. 91.01 (1), 2007

1 stats., and owned by the claimant or any member of the claimant's household during
2 the taxable year for which a credit under this subsection is claimed if the farm of
3 which the farmland is a part, during that year, produced not less than \$6,000 in gross
4 farm profits resulting from agricultural use, as defined in s. 91.01 (1), 2007 stats., or
5 if the farm of which the farmland is a part, during that year and the 2 years
6 immediately preceding that year, produced not less than \$18,000 in such profits, or
7 if at least 35 acres of the farmland, during all or part of that year, was enrolled in the
8 conservation reserve program under 16 USC 3831 to 3836.

9 **SECTION 21.** 71.28 (2m) (a) 4. of the statutes is amended to read:

10 71.28 (2m) (a) 4. "Gross farm profits" means gross receipts, excluding rent,
11 from agricultural use, as defined in s. 91.01 (1), 2007 stats., including the fair market
12 value at the time of disposition of payments in kind for placing land in federal
13 programs or payments from the federal dairy termination program under 7 USC
14 1446 (d), less the cost or other basis of livestock or other items purchased for resale
15 which are sold or otherwise disposed of during the taxable year.

16 **SECTION 22.** 71.28 (2m) (e) of the statutes is created to read:

17 71.28 (2m) (e) *Sunset*. No new claim may be filed under this subsection for a
18 taxable year that begins after December 31, 2009.

19 **SECTION 23.** 71.30 (3) (f) of the statutes is amended to read:

20 71.30 (3) (f) The total of ~~farmers' drought property tax credit under s. 71.28~~
21 ~~(1fd)~~, farmland preservation credit under subch. IX, farmland tax relief credit under
22 s. 71.28 (2m), dairy manufacturing facility investment credit under s. 71.28 (3p),
23 enterprise zone jobs credit under s. 71.28 (3w), film production services credit under
24 s. 71.28 (5f) (b) 2., and estimated tax payments under s. 71.29.

25 **SECTION 24.** 71.47 (1fd) of the statutes is repealed.

1 **SECTION 25.** 71.47 (2m) (a) 1. (intro.) of the statutes is amended to read:

2 71.47 **(2m)** (a) 1. (intro.) "Claimant" means an owner ~~of farmland~~, as defined
3 in s. 91.01 (9), 2007 stats., of farmland domiciled in this state during the entire year
4 for which a credit under this subsection is claimed, except as follows:

5 **SECTION 26.** 71.47 (2m) (a) 3. of the statutes is amended to read:

6 71.47 **(2m)** (a) 3. "Farmland" means 35 or more acres of real property, exclusive
7 of improvements, in this state, in agricultural use, as defined in s. 91.01 (1), 2007
8 stats., and owned by the claimant or any member of the claimant's household during
9 the taxable year for which a credit under this subsection is claimed if the farm of
10 which the farmland is a part, during that year, produced not less than \$6,000 in gross
11 farm profits resulting from agricultural use, as defined in s. 91.01 (1), 2007 stats., or
12 if the farm of which the farmland is a part, during that year and the 2 years
13 immediately preceding that year, produced not less than \$18,000 in such profits, or
14 if at least 35 acres of the farmland, during all or part of that year, was enrolled in the
15 conservation reserve program under 16 USC 3831 to 3836.

16 **SECTION 27.** 71.47 (2m) (a) 4. of the statutes is amended to read:

17 71.47 **(2m)** (a) 4. "Gross farm profits" means gross receipts, excluding rent,
18 from agricultural use, as defined in s. 91.01 (1), 2007 stats., including the fair market
19 value at the time of disposition of payments in kind for placing land in federal
20 programs or payments from the federal dairy termination program under 7 USC
21 1446 (d), less the cost or other basis of livestock or other items purchased for resale
22 which are sold or otherwise disposed of during the taxable year.

23 **SECTION 28.** 71.47 (2m) (e) of the statutes is created to read:

24 71.47 **(2m)** (e) *Sunset.* No new claim may be filed under this subsection for a
25 taxable year that begins after December 31, 2009.

1 **SECTION 29.** 71.49 (1) (f) of the statutes is amended to read:

2 71.49 (1) (f) The total of ~~farmers' drought property tax credit under s. 71.47~~
3 ~~(1fd)~~, farmland preservation credit under subch. IX, farmland tax relief credit under
4 s. 71.47 (2m), dairy manufacturing facility investment credit under s. 71.47 (3p),
5 enterprise zone jobs credit under s. 71.47 (3w), film production services credit under
6 s. 71.47 (5f) (b) 2., and estimated tax payments under s. 71.48.

7 **SECTION 30.** 71.57 of the statutes is amended to read:

8 **71.57 Purpose.** The purpose of ~~this subchapter ss. 71.58 to 71.61~~ is to provide
9 credit to owners of farmland which is subject to agricultural use restrictions, through
10 a system of income or franchise tax credits and refunds and appropriations from the
11 general fund.

12 **SECTION 31.** 71.58 (intro.) of the statutes is amended to read:

13 **71.58 Definitions.** (intro.) In ~~this subchapter ss. 71.57 to 71.61~~:

14 **SECTION 32.** 71.58 (1) (intro.) of the statutes is amended to read:

15 71.58 (1) (intro.) "Claimant" means an owner of farmland, as defined in s. 91.01
16 (9), 2007 stats., domiciled in this state during the entire year for which a credit under
17 ~~this subchapter ss. 71.57 to 71.61~~ is claimed, except as follows:

18 **SECTION 33.** 71.58 (1) (b) of the statutes is amended to read:

19 71.58 (1) (b) If any person in a household has claimed or will claim credit under
20 subch. VIII, all persons from that household are ineligible to claim any credit under
21 ~~this subchapter ss. 71.57 to 71.61~~ for the year to which the credit under subch. VIII
22 pertained.

****NOTE: Do you want to apply this limitation to the credit under s. 71.613?

23 **SECTION 34.** 71.58 (1) (d) of the statutes is amended to read:

1 71.58 (1) (d) For purposes of filing a claim under ~~this subchapter ss. 71.57 to~~
2 71.61, the personal representative of an estate and the trustee of a trust shall be
3 deemed owners of farmland. "Claimant" does not include the estate of a person who
4 is a nonresident of this state on the person's date of death, a trust created by a
5 nonresident person, a trust which receives Wisconsin real property from a
6 nonresident person or a trust in which a nonresident settlor retains a beneficial
7 interest.

8 **SECTION 35.** 71.58 (1) (e) of the statutes is amended to read:

9 71.58 (1) (e) For purposes of filing a claim under ~~this subchapter ss. 71.57 to~~
10 71.61, when land is subject to a land contract, the claimant shall be the vendee under
11 the contract.

12 **SECTION 36.** 71.58 (1) (f) of the statutes is amended to read:

13 71.58 (1) (f) For purposes of filing a claim under ~~this subchapter ss. 71.57 to~~
14 71.61, when a guardian has been appointed in this state for a ward who owns the
15 farmland, the claimant shall be the guardian on behalf of the ward.

16 **SECTION 37.** 71.58 (3) of the statutes is amended to read:

17 71.58 (3) "Farmland" means 35 or more acres of real property in this state
18 owned by the claimant or any member of the claimant's household during the taxable
19 year for which a credit under ~~this subchapter ss. 71.57 to 71.61~~ is claimed if the
20 farmland, during that year, produced not less than \$6,000 in gross farm profits
21 resulting from the farmland's agricultural use, as defined in s. 91.01 (1), 2007 stats.,
22 or if the farmland, during that year and the 2 years immediately preceding that year,
23 produced not less than \$18,000 in such profits, or if at least 35 acres of the farmland,
24 during all or part of that year, was enrolled in the conservation reserve program
25 under 16 USC 3831 to 3836.

1 **SECTION 38.** 71.58 (4) of the statutes is amended to read:

2 71.58 (4) "Gross farm profits" means gross receipts, excluding rent, from
3 agricultural use, as defined in s. 91.01 (1), 2007 stats., including the fair market
4 value at the time of disposition of payments in kind for placing land in federal
5 programs or payments from the federal dairy termination program under 7 USC
6 1446 (d), less the cost or other basis of livestock or other items purchased for resale
7 which are sold or otherwise disposed of during the taxable year.

8 **SECTION 39.** 71.58 (8) of the statutes is amended to read:

9 71.58 (8) "Property taxes accrued" means property taxes, exclusive of special
10 assessments, delinquent interest and charges for service, levied on the farmland and
11 improvements owned by the claimant or any member of the claimant's household in
12 any calendar year under ch. 70, less the tax credit, if any, afforded in respect of the
13 property by s. 79.10. "Property taxes accrued" shall not exceed \$6,000. If farmland
14 is owned by a tax-option corporation, a limited liability company or by 2 or more
15 persons or entities as joint tenants, tenants in common or partners or is marital
16 property or survivorship marital property and one or more such persons, entities or
17 owners is not a member of the claimant's household, "property taxes accrued" is that
18 part of property taxes levied on the farmland, reduced by the tax credit under s.
19 79.10, that reflects the ownership percentage of the claimant and the claimant's
20 household. For purposes of this subsection, property taxes are "levied" when the tax
21 roll is delivered to the local treasurer for collection. If farmland is sold during the
22 calendar year of the levy the "property taxes accrued" for the seller is the amount of
23 the tax levy, reduced by the tax credit under s. 79.10, prorated to each in the closing
24 agreement pertaining to the sale of the farmland, except that if the seller does not
25 reimburse the buyer for any part of those property taxes there are no "property taxes

1 accrued" for the seller, and the "property taxes accrued" for the buyer is the property
2 taxes levied on the farmland, reduced by the tax credit under s. 79.10, minus, if the
3 seller reimburses the buyer for part of the property taxes, the amount prorated to the
4 seller in the closing agreement. With the claim for credit under ~~this subchapter ss.~~
5 71.57 to 71.61, the seller shall submit a copy of the closing agreement and the buyer
6 shall submit a copy of the closing agreement and a copy of the property tax bill.

7 **SECTION 40.** 71.59 (1) (a) of the statutes is amended to read:

8 71.59 (1) (a) Subject to the limitations provided in ~~this subchapter ss. 71.57 to~~
9 71.61 and s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin
10 income or franchise taxes otherwise due, the amount derived under s. 71.60. If the
11 allowable amount of claim exceeds the income or franchise taxes otherwise due on
12 or measured by the claimant's income or if there are no Wisconsin income or franchise
13 taxes due on or measured by the claimant's income, the amount of the claim not used
14 as an offset against income or franchise taxes shall be certified to the department of
15 administration for payment to the claimant by check, share draft or other draft
16 drawn on the general fund.

17 **SECTION 41.** 71.59 (1) (b) (intro.) of the statutes is amended to read:

18 71.59 (1) (b) (intro.) Every claimant under ~~this subchapter ss. 71.57 to 71.61~~
19 shall supply, at the request of the department, in support of the claim, all of the
20 following:

21 **SECTION 42.** 71.59 (1) (b) 4. of the statutes is amended to read:

22 71.59 (1) (b) 4. Certification by the claimant that each county land conservation
23 committee with jurisdiction over the farmland has been notified that the claimant
24 intends to submit a claim under ~~this subchapter ss. 71.57 to 71.61~~.

25 **SECTION 43.** 71.59 (1) (c) of the statutes is amended to read:

1 71.59 (1) (c) A farmland preservation agreement submitted under par. (b) 3.
2 shall contain provisions specified under s. 91.13 (8), 2007 stats., including either a
3 provision requiring farming operations to be conducted in substantial accordance
4 with a soil and water conservation plan prepared under s. 92.104, 2007 stats., or a
5 provision requiring farming operations to be conducted in compliance with
6 reasonable soil and water conservation standards established under s. 92.105, 2007
7 stats.

8 **SECTION 44.** 71.59 (1) (d) 1. of the statutes is amended to read:

9 71.59 (1) (d) 1. That the lands are within the boundaries of an agricultural
10 zoning district which is part of an adopted ordinance meeting the standards of subch.
11 V of ch. 91, 2007 stats., and certified under s. 91.06, 2007 stats.

12 **SECTION 45.** 71.59 (1) (d) 5. of the statutes is amended to read:

13 71.59 (1) (d) 5. That soil and water conservation standards applicable to the
14 land are established and approved as required under s. 92.105 (1) to (3), 2007 stats.,
15 and that no notice of noncompliance is in effect under s. 92.105 (5), 2007 stats., with
16 respect to the claimant at the time the certificate is issued.

17 **SECTION 46.** 71.59 (2) (intro.) of the statutes is amended to read:

18 71.59 (2) INELIGIBLE CLAIMS. (intro.) No credit shall be allowed under ~~this~~
19 subchapter ss. 71.57 to 71.61:

20 **SECTION 47.** 71.59 (2) (b) of the statutes is amended to read:

21 71.59 (2) (b) If a notice of noncompliance with an applicable soil and water
22 conservation plan under s. 92.104, 2007 stats., is in effect with respect to the
23 claimant at the time the claim is filed.

24 **SECTION 48.** 71.59 (2) (c) of the statutes is amended to read:

1 71.59 (2) (c) If a notice of noncompliance with applicable soil and water
2 conservation standards under s. 92.105, 2007 stats., is in effect with respect to the
3 claimant at the time the claim is filed.

4 **SECTION 49.** 71.59 (2) (d) of the statutes is amended to read:

5 71.59 (2) (d) For property taxes accrued on farmland zoned for exclusive
6 agricultural use under an ordinance certified under subch. V of ch. 91, 2007 stats.,
7 which is granted a special exception or conditional use permit for a use which is not
8 an agricultural use, as defined in s. 91.01 (1), 2007 stats.

9 **SECTION 50.** 71.59 (2) (e) of the statutes is amended to read:

10 71.59 (2) (e) If the department determines that ownership of the farmland has
11 been transferred to the claimant primarily for the purpose of maximizing benefits
12 under ~~this subchapter~~ ss. 71.57 to 71.61.

13 **SECTION 51.** 71.60 (1) (b) of the statutes is amended to read:

14 71.60 (1) (b) The credit allowed under ~~this subchapter~~ ss. 71.57 to 71.61 shall
15 be limited to 90% of the first \$2,000 of excessive property taxes plus 70% of the 2nd
16 \$2,000 of excessive property taxes plus 50% of the 3rd \$2,000 of excessive property
17 taxes. The maximum credit shall not exceed \$4,200 for any claimant. The credit for
18 any claimant shall be the greater of either the credit as calculated under ~~this~~
19 subchapter ss. 71.57 to 71.61 as it exists at the end of the year for which the claim
20 is filed or as it existed on the date on which the farmland became subject to a current
21 agreement under subch. II or III of ch. 91, 2007 stats., using for such calculations
22 household income and property taxes accrued of the year for which the claim is filed.

23 **SECTION 52.** 71.60 (1) (c) 1. of the statutes is amended to read:

24 71.60 (1) (c) 1. If the farmland is located in a county which has a certified
25 agricultural preservation plan under subch. IV of ch. 91, 2007 stats., at the close of

1 the year for which credit is claimed and is in an area zoned by a county, city or village
2 for exclusive agricultural use under ch. 91, 2007 stats., at the close of such year, the
3 amount of the claim shall be that as specified in par. (b).

4 **SECTION 53.** 71.60 (1) (c) 2. of the statutes is amended to read:

5 71.60 (1) (c) 2. If the farmland is subject to a transition area agreement under
6 subch. II of ch. 91, 2007 stats., on July 1 of the year for which credit is claimed, or the
7 claimant had applied for such an agreement before July 1 of such year and the
8 agreement has subsequently been executed, and the farmland is located in a city or
9 village which has a certified exclusive agricultural use zoning ordinance under
10 subch. V of ch. 91, 2007 stats., in effect at the close of the year for which credit is
11 claimed, or in a town which is subject to a certified county exclusive agricultural use
12 zoning ordinance under subch. V of ch. 91, 2007 stats., in effect at the close of the year
13 for which credit is claimed, the amount of the claim shall be that as specified in par.
14 (b).

15 **SECTION 54.** 71.60 (1) (c) 3. of the statutes is amended to read:

16 71.60 (1) (c) 3. If the claimant or any member of the claimant's household owns
17 farmland which is ineligible for credit under subd. 1. or 2. but was subject to a
18 farmland preservation agreement under subch. III of ch. 91, 2007 stats., on July 1
19 of the year for which credit is claimed, or the owner had applied for such an
20 agreement before July 1 of such year and the agreement has subsequently been
21 executed, and if the owner has applied by the end of the year in which conversion
22 under s. 91.41, 2007 stats., is first possible for conversion of the agreement to a
23 transition area agreement under subch. II of ch. 91, 2007 stats., and the transition
24 area agreement has subsequently been executed, and the farmland is located in a city
25 or village which has a certified exclusive agricultural use zoning ordinance under

1 subch. V of ch. 91, 2007 stats., in effect at the close of the year for which credit is
2 claimed, or in a town which is subject to a certified county exclusive agricultural use
3 zoning ordinance under subch. V of ch. 91, 2007 stats., in effect at the close of the year
4 for which credit is claimed, the amount of the claim shall be that specified in par. (b).

5 **SECTION 55.** 71.60 (1) (c) 4. of the statutes is amended to read:

6 71.60 (1) (c) 4. If the claimant or any member of the claimant's household owns
7 farmland which is ineligible for credit under subd. 1. or 2. but which is subject to a
8 farmland preservation agreement or a transition area agreement under subch. II of
9 ch. 91, 2007 stats., on July 1 of the year for which credit is claimed, or the owner had
10 applied for such an agreement before July 1 of such year and the agreement has
11 subsequently been executed, the amount of the claim shall be limited to 80% of that
12 specified in par. (b).

13 **SECTION 56.** 71.60 (1) (c) 5. of the statutes is amended to read:

14 71.60 (1) (c) 5. If the claimant or any member of the claimant's household owns
15 farmland which is ineligible for credit under subds. 1. to 4. but was subject to a
16 farmland preservation agreement under subch. III of ch. 91, 2007 stats., on July 1
17 of the year for which credit is claimed, or the owner had applied for such an
18 agreement before July 1 of such year and the agreement has subsequently been
19 executed, and if the owner has applied by the end of the year in which conversion
20 under s. 91.41, 2007 stats., is first possible for conversion of the agreement to an
21 agreement under subch. II of ch. 91, 2007 stats., and the agreement under subch. II
22 of ch. 91, 2007 stats., has subsequently been executed, the amount of the claim shall
23 be limited to 80% of that specified in par. (b).

24 **SECTION 57.** 71.60 (1) (c) 6. of the statutes is amended to read:

1 71.60 (1) (c) 6. If the farmland is located in an agricultural district under a
2 certified county agricultural preservation plan under subch. IV of ch. 91, 2007 stats.,
3 at the close of the year for which credit is claimed, and is located in an area zoned for
4 exclusive agricultural use under a certified town ordinance under subch. V of ch. 91,
5 2007 stats., at the close of such year, the amount of the claim shall be the amount
6 specified in par. (b).

7 **SECTION 58.** 71.60 (1) (c) 6m. of the statutes is amended to read:

8 71.60 (1) (c) 6m. If the farmland is located in an agricultural district under a
9 certified county agricultural preservation plan under subch. IV of ch. 91, 2007 stats.,
10 at the close of the year for which credit is claimed, and is located in an area zoned for
11 exclusive agricultural use under a certified county or town ordinance under subch.
12 V of ch. 91, 2007 stats., for part of a year but not at the close of that year because the
13 farmland became subject to a city or village extraterritorial zoning ordinance under
14 s. 62.23 (7a), the amount of the claim shall be equal to the amount that the claim
15 would have been under this section if the farmland were subject to a certified county
16 or town exclusive agricultural use ordinance at the close of the year.

17 **SECTION 59.** 71.60 (1) (c) 7. of the statutes is amended to read:

18 71.60 (1) (c) 7. If the farmland is located in an area zoned for exclusive
19 agricultural use under a certified county, city or village ordinance under subch. V of
20 ch. 91, 2007 stats., at the close of the year for which credit is claimed, but the county
21 in which the farmland is located has not adopted an agricultural preservation plan
22 under subch. IV of ch. 91, 2007 stats., by the close of such year, the amount of the
23 claim shall be limited to 70% of that specified in par. (b).

24 **SECTION 60.** 71.60 (1) (c) 8. of the statutes is amended to read:

1 71.60 (1) (c) 8. If the farmland is subject to a farmland preservation agreement
2 under subch. III of ch. 91, 2007 stats., on July 1 of the year for which credit is claimed
3 or the claimant had applied for such an agreement before July 1 of such year and the
4 agreement has subsequently been executed, the amount of the claim shall be limited
5 to 50% of that specified in par. (b).

6 **SECTION 61.** 71.60 (2) of the statutes is amended to read:

7 71.60 (2) If the farmland is subject to a certified ordinance under subch. V of
8 ch. 91, 2007 stats., or an agreement under subch. II of ch. 91, 2007 stats., in effect
9 at the close of the year for which the credit is claimed, the amount of the claim is 10%
10 of the property taxes accrued or the amount determined under sub. (1), whichever
11 is greater.

12 **SECTION 62.** 71.61 of the statutes is amended to read:

13 **71.61 General provisions. (1)** DEPARTMENT MAY APPLY CREDIT AGAINST ANY TAX
14 LIABILITY. The amount of any claim otherwise payable under ~~this subchapter~~ ss. 71.57
15 to 71.61 may be applied by the department against any amount certified to the
16 department under s. 71.93 or 71.935 or may be credited under s. 71.80 (3) or (3m).

17 **(2) CREDITS ARE INCOME.** All amounts allowed as credits under ~~this subchapter~~
18 ss. 71.57 to 71.61 constitute income for income and franchise tax purposes and are
19 reportable as such in the year of receipt.

20 **(3) INTEREST NOT ALLOWED.** No interest may be allowed on any payment made
21 to a claimant under ~~this subchapter~~ ss. 71.57 to 71.61.

22 **(3m) ADMINISTRATION.** The income tax provisions in this chapter relating to
23 assessments, refunds, appeals and collection apply to the credit under ~~this~~
24 subchapter ss. 71.57 to 71.61.

(4) PENALTIES. Unless specifically provided in ~~this subchapter ss. 71.57 to 71.61~~, the penalties under subch. XIII apply for failure to comply with this ~~subchapter ss. 71.57 to 71.61~~ unless the context requires otherwise.

(5) TABLE PREPARED BY DEPARTMENT. The department shall prepare a table under which claims under ~~this subchapter ss. 71.57 to 71.61~~ shall be determined.

SECTION 63. 71.61 (6) of the statutes is created to read:

71.61 (6) PROHIBITION OF NEW CLAIMS. For taxable years beginning after December 31, 2009, no new claims for a credit may be filed under ss. 71.57 to 71.61, but if an otherwise eligible claimant is subject to a farmland preservation agreement, as defined in s. 91.01 (7), 2007 stats., that is in effect on January 1, 2010, the claimant may continue to file a claim for the credit under ss. 71.57 to 71.61 until the farmland preservation agreement expires, except that no claimant who files a claim under ss. 71.57 to 71.61 may file a claim under s. 71.613.

****NOTE: Is this prohibition against a "double-dip" consistent with your intent?

SECTION 64. 71.613 of the statutes is created to read:

71.613 Farmland preservation credit, 2010 and beyond. (1) DEFINITIONS.

In this section:

(a) "Agricultural use" has the meaning given in s. 91.01 (2).

(b) "Claimant" means a person who owns farmland in this state, or who owned farmland in this state during the taxable year to which the claim under this section relates, and who files a claim under this section.

(c) "Department" means the department of revenue.

(d) "Farm" means a farm, as defined in s. 91.01 (13), that has produced at least \$6,000 in gross farm ~~profits~~ ^{revenues} during the taxable year to which the claim relates or, in

1 the taxable year to which the claim relates and the 2 immediately preceding taxable
2 years, at least \$18,000 in gross farm ~~profits~~ *revenues*

3 (e) "Farmland preservation agreement" has the meaning given in s. 91.01 (15).

4 (f) "Farmland preservation zoning district" has the meaning given in s. 91.01

5 (18).

6 (g) "Gross farm ~~profits~~ *revenues*" means gross receipts from agricultural use of a farm, *excluding rent receipts,*

7 less the cost or other basis of livestock or other agricultural items purchased for
8 resale which are sold or otherwise disposed of during the taxable year.

9 (h) "Qualifying acres" means the number of acres of a farm that correlate to a
10 claimant's percentage of ownership interest in a farm to which one of the following
11 applies:

12 1. The farm is wholly or partially covered by a farmland preservation
13 agreement, except that if the farm is only partially covered, the qualifying acres
14 calculation includes only those acres which are covered by a farmland preservation
15 agreement.

****NOTE: Is this change consistent with your intent?

16 2. The farm is located in a farmland preservation zoning district at the end of
17 the taxable year to which the claim relates.

18 3. If the claimant transferred the claimant's ownership interest in the farm
19 during the taxable year to which the claim relates, the farm was wholly or partially
20 covered by a farmland preservation agreement, or the farm was located in a farmland
21 preservation zoning district, on the date on which the claimant transferred the
22 ownership interest. For the purposes of this subdivision, a land contract is a transfer
23 of ownership interest.

1 **(2) FILING CLAIMS.** Subject to the limitations and conditions provided in sub. (3),
2 a claimant may claim as a credit against the tax imposed under s. 71.02, 71.23, or
3 71.43, up to the amount of those taxes, an amount calculated by multiplying the
4 claimant's qualifying acres by one of the following amounts:

5 (a) Ten dollars, if the qualifying acres are located in a farmland preservation
6 zoning district and are also subject to a farmland preservation agreement that is
7 entered into after the effective date of this paragraph [LRB inserts date].

8 (b) Seven dollars and 50 cents, if the qualifying acres are located in a farmland
9 preservation zoning district but are not subject to a farmland preservation
10 agreement that is entered into after the effective date of this paragraph [LRB
11 inserts date].

12 (c) Five dollars, if the qualifying acres are subject to a farmland preservation
13 agreement that is entered into after the effective date of this paragraph [LRB
14 inserts date], but are not located in a farmland preservation zoning district.

15 **(3) LIMITATIONS AND CONDITIONS.** (a) No credit may be allowed under this section
16 unless all of the following apply:

17 1. The claimant has paid, or is legally responsible for paying, the property taxes
18 levied against the qualifying acres to which the claim relates.

19 2. At the end of the taxable year to which the claim relates or, on the date on
20 which the person transferred the person's ownership interest in the farm if the
21 transfer occurs during the taxable year to which the claim relates, there was no
22 outstanding notice of noncompliance issued against the farm under s. 91.82 (2).

23 3. The claimant submits to the department a certification of compliance with
24 soil and water conservation standards, as required by s. 91.80, issued by the county

1 land conservation committee unless, in the last preceding year, the claimant received
2 a tax credit under ss. 71.57 to 71.61 or this section for the same farm.

****NOTE: Is "certification of compliance" correct, or do you mean "certificate of compliance?" Also, is it your intent that, essentially, a claimant only needs to be certified once?

3 (b) If a farm is jointly owned by 2 or more persons who file separate income or
4 franchise tax returns, each person may claim a credit under this section based on the
5 person's ownership interest in the farm.

6 (c) If a person acquires or transfers ownership of a farm during a taxable year
7 for which a claim may be filed under this section, the person may file a claim under
8 this section based on the person's liability for the property taxes levied on the
9 person's qualifying acres for the taxable year to which the claim relates.

10 (d) A claimant shall claim the credit under this section on a form prepared by
11 the department and shall submit any documentation required by the department.
12 On the claim form, the claimant shall certify all of the following:

- 13 1. The number of qualifying acres for which the credit is claimed.
14 2. The location and tax parcel number for each parcel on which the qualifying
15 acres are located.
16 4. That the qualifying acres are covered by a farmland preservation agreement
17 or located in a farmland preservation zoning district, or both.
18 5. That the qualifying acres are part of a farm that complies with applicable
19 state soil and water conservation standards, as required by s. 91.80.

20 (e) No credit may be allowed under this section unless it is claimed within the
21 time period under s. 71.75 (2).

22 (4) ADMINISTRATION. The department may enforce the credit under this section
23 and may take any action, conduct any proceeding, and proceed as it is authorized in

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1 respect to taxes under this chapter. The income and franchise tax provisions in this
2 chapter relating to assessments, refunds, appeals, collection, interest, and penalties
3 apply to the credit under this section.

4 **SECTION 65.** Chapter 91 of the statutes is repealed and recreated to read:

5 **CHAPTER 91**

6 **FARMLAND PRESERVATION**

7 **SUBCHAPTER I**

8 **DEFINITIONS AND GENERAL PROVISIONS**

9 **91.01 Definitions.** In this chapter:

10 (1) "Accessory use" means any of the following land uses on a farm:

11 (a) A building, structure, or improvement that is an integral part of, or is
12 incidental to, an agricultural use.

13 (b) An activity or business operation that is an integral part of, or incidental
14 to, an agricultural use.

15 (c) A farm residence.

16 (d) A business, activity, or enterprise, whether or not associated with an
17 agricultural use, that is conducted by the owner or operator of a farm, that requires
18 no buildings, structures, or improvements other than those described in par. (a) or
19 (c), that employs no more than 4 full-time employees annually, and that does not
20 impair or limit the current or future agricultural use of the farm or of other protected
21 farmland.

22 (e) Any other use that the department, by rule, identifies as an accessory use.

23 (1m) "Agricultural enterprise area" means an area designated in accordance
24 with s. 91.84.

25 (2) "Agricultural use" means any of the following:

1 (a) Any of the following activities conducted for the purpose of producing an
2 income or livelihood:

3 1. Crop or forage production.

4 2. Keeping livestock.

5 3. Beekeeping.

6 4. Nursery, sod, or Christmas tree production.

7 4m. Floriculture.

8 5. Aquaculture.

9 6. Fur farming.

10 7. Forest management.

11 8. Enrolling land in a federal agricultural commodity payment program or a
12 federal or state agricultural land conservation payment program.

13 (b) Any other use that the department, by rule, identifies as an agricultural use.

14 (3) "Agriculture-related use" means any of the following:

15 (a) An agricultural equipment dealership, facility providing agricultural
16 supplies, facility for storing or processing agricultural products, or facility for
17 processing agricultural wastes.

18 (b) Any other use that the department, by rule, identifies as an
19 agriculture-related use.

20 (5) "Base farm tract" means one of the following:

21 (a) All land, whether one parcel or 2 or more contiguous parcels, that is in a
22 farmland preservation zoning district and that is part of a single farm when the
23 department under s. 91.36 (1) first certifies the farmland preservation zoning
24 ordinance covering the land, regardless of any subsequent changes in the size of the
25 farm.

(b) Any other tract that the department by rule defines as a base farm tract.

(6) "Certified farmland preservation plan" means a farmland preservation plan that is certified as determined under s. 91.12.

(7) "Certified farmland preservation zoning ordinance" means a zoning ordinance that is certified as determined under s. 91.32.

(8) "Chief elected official" means the mayor of a city or, if the city is organized under subch. I of ch. 64, the president of the council of that city, the village president of a village, the town board chairperson of a town, or the county executive of a county, or, if the county does not have a county executive, the chairperson of the county board of supervisors.

(9) "Comprehensive plan" has the meaning given in s. 66.1001 (1) (a).

(10) "Conditional use" means a use allowed under a conditional use permit, special exception, or other special zoning permission issued by a political subdivision.

(11) "County land conservation committee" means a committee created under s. 92.06 (1).

(12) "Department" means the department of agriculture, trade and consumer protection.

(13) "Farm" means all land under common ownership that is primarily devoted to agricultural use.

(14) "Farm acreage" means size of a farm in acres.

(15) "Farmland preservation agreement" means any of the following agreements between an owner of land and the department under which the owner agrees to restrict the use of land in return for tax credits:

1 (a) A farmland preservation agreement or transition area agreement entered
2 into under s. 91.13, 2007 stats., or s. 91.14, 2007 stats.

3 (b) An agreement entered into under s. 91.60 (1).

4 **(16)** "Farmland preservation area" means an area that is planned primarily
5 for agricultural use or agriculture-related use, or both, and that is one of the
6 following:

7 (a) Identified as an agricultural preservation area or transition area in a
8 farmland preservation plan described in s. 91.12 (1).

9 (b) Identified under s. 91.10 (1) (d) in a farmland preservation plan described
10 in s. 91.12 (2).

11 **(17)** "Farmland preservation plan" means a plan for the preservation of
12 farmland in a county, including an agricultural preservation plan under subch. IV
13 of ch. 91, 2007 stats.

14 **(18)** "Farmland preservation zoning district" means any of the following:

15 (a) An area zoned for exclusive agricultural use under an ordinance described
16 in s. 91.32 (1).

17 (b) A farmland preservation zoning district designated under s. 91.38 (1) (c) in
18 an ordinance described in s. 91.32 (2).

19 **(19)** "Farm residence" means any of the following structures that is located on
20 a farm:

21 (a) A single-family or duplex residence that is the only residential structure
22 on the farm or is occupied by any of the following:

23 1. An owner or operator of the farm.

24 2. A parent or child of an owner or operator of the farm.

1 3. An individual who earns more than 50 percent of his or her gross income from
2 the farm.

3 (b) A migrant labor camp that is certified under s. 103.92.

4 (20) "Gross farm ^{revenues} ~~profits~~" has the meaning given in s. 71.613 (1) (g).

5 (20m) "Livestock" means bovine animals, equine animals, goats, poultry,
6 sheep, swine, farm-raised deer, farm-raised game birds, camelids, ratites, and
7 farm-raised fish.

8 (21) "Nonfarm residence" means a single-family or multi-family residence
9 other than a farm residence.

10 (22) "Nonfarm residential acreage" means the total number of acres of all
11 parcels on which nonfarm residences are located.

12 (22m) "Overlay district" means a zoning district that is superimposed on one
13 or more other zoning districts and imposes additional restrictions on the underlying
14 districts.

15 (23) "Owner" means a person who has an ownership interest in land.

16 (23m) "Permitted use" means a use that is allowed without a conditional use
17 permit, special exception, or other special zoning permission.

18 (24) "Political subdivision" means a city, village, town, or county.

19 (25) "Prime farmland" means any of the following:

20 (a) An area with a class I or class II land capability classification as identified
21 by the natural resources conservation service of the federal department of
22 agriculture.

23 (b) Land, other than land described in par. (a), that is identified as prime
24 farmland in a certified farmland preservation plan.

1 (26) "Prior nonconforming use" means a land use that does not conform with
2 a farmland preservation zoning ordinance, but that existed lawfully before the
3 farmland preservation zoning ordinance was enacted.

4 (27) "Protected farmland" means land that is located in a farmland
5 preservation zoning district, is covered by a farmland preservation agreement, or is
6 otherwise legally protected from nonagricultural development.

7 (28) "Taxable year" has the meaning given in s. 71.01 (12).

8 **91.02 Rule making.** (1) The department shall promulgate rules that set forth
9 technical specifications for farmland preservation zoning maps under s. 91.38 (1) (d).

10 (2) The department may promulgate rules for the administration of this
11 chapter, including rules that do any of the following:

12 (a) Identify accessory uses under s. 91.01 (1) (e).

13 (b) Identify agricultural uses under s. 91.01 (2) (b).

14 (c) Identify agriculture-related uses under s. 91.01 (3) (b).

15 (d) Identify base farm tracts under s. 91.01 (5) (b).

16 (e) Specify requirements for certification under s. 91.18 (1) (b).

17 (f) Require information in an application for certification of a farmland
18 preservation plan or amendment under s. 91.20 (4).

19 (g) Specify types of ordinance amendments for which certification is required
20 under s. 91.36 (8) (b) 3.

21 (h) Specify exceptions to the requirement that land in a farmland preservation
22 zoning district be included in a farmland preservation area under s. 91.38 (1) (g).

23 (i) Specify requirements for certification of a farmland preservation zoning
24 ordinance under s. 91.38 (1) (i).

(j) Require information in an application for certification of a farmland preservation zoning ordinance or amendment under s. 91.40 (5).

(k) Authorize additional uses in a farmland preservation zoning district under s. 91.42 (4).

(L) Authorize additional uses as permitted uses in a farmland preservation zoning district under s. 91.44 (1) (g).

(m) Authorize additional uses as conditional uses in a farmland preservation zoning district under s. 91.46 (1) (j).

(o) Designate agricultural enterprise areas and modify and terminate designations of those areas under s. 91.84.

(p) Require information in an application for a farmland preservation agreement under s. 91.64 (2) (h).

(r) Prescribe procedures for compliance monitoring under s. 91.82 (3).

91.03 Intergovernmental cooperation. State agencies shall cooperate with the department in the administration of this chapter and in other matters related to the preservation of farmland in this state. State agencies shall, to the extent feasible, cooperate in sharing and standardizing relevant information, identifying and mapping significant agricultural resources, and planning and evaluating the impact of state actions on agriculture.

91.04 Department to report. At least once every 2 years, beginning not later than December 31, 2011, the department shall submit a farmland preservation report to the board of agriculture, trade and consumer protection and provide copies of the report to the department of revenue and the department of administration. The department shall prepare the report in cooperation with the department of revenue and shall include all of the following in the report:

1 (1) A review and analysis of farmland availability, uses, and use trends in this
2 state, including information related to farmland conversion statewide and by county.

3 (2) A review and analysis of relevant information related to the farmland
4 preservation program under this chapter and associated tax credit claims under
5 subch. IX of ch. 71, including information related to all of the following:

6 (a) Participation in the program by political subdivisions and landowners.

7 (b) Tax credit claims by landowners, including the number of claimants, the
8 amount of credits claimed, acreage covered by tax credit claims, the amount of credits
9 claimed under zoning ordinances and under farmland preservation agreements, and
10 relevant projections and trends.

11 (c) The number, identity, and location of counties with certified farmland
12 preservation plans.

13 (d) Trends and developments related to certification of farmland preservation
14 plans.

15 (e) The number, identity, and location of political subdivisions with certified
16 farmland preservation zoning ordinances.

17 (f) Trends and developments related to certification of farmland preservation
18 zoning ordinances.

19 (g) The number, nature, and location of agricultural enterprise areas.

20 (h) The number and location of farms covered by farmland preservation
21 agreements, including new farmland preservation agreements, and the number and
22 location of farms for which farmland preservation agreements have expired.

23 (i) Conservation compliance by landowners under s. 91.80 and compliance
24 activities by county land conservation committees under s. 91.82.

(j) Rezoning of land out of farmland preservation zoning districts under s. 91.48, including the amounts of conversion fees paid to political subdivisions under s. 91.48 (1) (b).

(k) Program costs, cost trends, and cost projections.

(L) Key issues related to program performance and key recommendations, if any, for enhancing the program.

SUBCHAPTER II

FARMLAND PRESERVATION PLANNING

91.10 County plan required; planning grants. (1) By January 1, 2015, a county shall adopt a farmland preservation plan that does all of the following:

****NOTE: Should this date be changed? (See the date in proposed s. 20.115 (7) (dm).)

(a) States the county's policy related to farmland preservation and agricultural development, including the development of enterprises related to agriculture.

(b) Identifies, describes, and documents other development trends, plans, or needs, that may affect farmland preservation and agricultural development in the county, including trends, plans, or needs related to population and economic growth, housing, transportation, utilities, communications, business development, community facilities and services, energy, waste management, municipal expansion, and environmental preservation.

(c) Identifies, describes, and documents all of the following:

1. Agricultural uses of land in the county at the time that the farmland preservation plan is adopted, including key agricultural specialities, if any.

2. Key agricultural resources, including available land, soil, and water resources.

1 3. Key infrastructure for agriculture, including key processing, storage,
2 transportation, and supply facilities.

3 4. Significant trends in the county related to agricultural land use, agricultural
4 production, enterprises related to agriculture, and the conversion of agricultural
5 lands to other uses.

6 5. Anticipated changes in the nature, scope, location, and focus of agricultural
7 production, processing, supply, and distribution.

8 6. Goals for agricultural development in the county, including goals related to
9 the development of enterprises related to agriculture.

10 7. Actions that the county will take to preserve farmland and to promote
11 agricultural development.

12 8. Key land use issues related to preserving farmland and to promoting
13 agricultural development and plans for addressing those issues.

14 (d) Clearly identifies areas that the county plans to preserve for agricultural
15 use and agriculture-related uses, which may include undeveloped natural resource
16 and open space areas but may not include any area that is planned for
17 nonagricultural development within 15 years after the date on which the plan is
18 adopted.

19 (e) Includes maps that clearly delineate all areas identified under par. (d), so
20 that a reader can easily determine whether a parcel is within an identified area.

21 (f) Clearly correlates the maps under par. (e) with text that describes the types
22 of land uses planned for each area on a map.

23 (g) Identifies programs and other actions that the county and local
24 governmental units within the county may use to preserve the areas identified under
25 par. (d).

1 (2) If the county has a comprehensive plan, the county shall include the
2 farmland preservation plan in its comprehensive plan and shall ensure that the
3 farmland preservation plan is consistent with the comprehensive plan. The county
4 may incorporate information contained in other parts of the comprehensive plan into
5 the farmland preservation plan by reference.

6 (3) To adopt a farmland preservation plan under sub. (1), a county shall follow
7 the procedures under s. 66.1001 (4) for the adoption of a comprehensive plan.

8 (4) The department may provide information and assistance to a county in
9 developing a farmland preservation plan under sub. (1).

10 (5) A county shall notify the department before the county holds a public
11 hearing on a proposed farmland preservation plan under sub. (1) or on any
12 amendment to a farmland preservation plan. The county shall include a copy of the
13 proposed farmland preservation plan or amendment in the notice. The department
14 may review and comment on the plan or amendment.

15 (6) (a) From the appropriation under s. 20.115 (7) (dm), ^{or (tm)} the department may
16 award a planning grant to a county to provide reimbursement for up to 50 percent
17 of the county's cost of preparing a farmland preservation plan required under sub.
18 (1). In determining priorities for awarding grants under this subsection, the
19 department shall consider the expiration dates for plan certification under s. 91.14.

20 (b) The department shall enter into a contract with a county to which it awards
21 a planning grant under par. (a) before the department distributes any grant funds
22 to the county. In the contract, the department shall identify the costs that are eligible
23 for reimbursement through the grant.

24 (c) The department may distribute grant funds under this subsection only after
25 the county shows that it has incurred costs that are eligible for reimbursement under

1 par. (b). The department may not distribute more than 50 percent of the amount of
2 a grant under this subsection for a farmland preservation plan before the county
3 submits the farmland preservation ^{plan} for certification under s. 91.16.

4 (d) The department may not enter into a contract under par. (b) after June 30,
5 2016.

6 **91.12 Certified plan.** The following farmland preservation plans are
7 certified, for the purposes of this chapter and s. 71.613:

8 (1) An agricultural preservation plan that was certified under s. 91.06, 2007
9 stats., if the certification has not expired.

10 (2) A farmland preservation plan that was certified under s. 91.16 if the
11 certification has not expired or been withdrawn.

12 **91.14 Expiration of plan certification.** (1) The certification of a farmland
13 preservation plan that was certified under s. 91.06, 2007 stats., expires on the date
14 provided in the certification or, if the certification does not provide an expiration
15 date, on the following date:

16 (a) December 31, 2011, for a county with an increase in population per square
17 mile of more than 9 percent.

18 (b) December 31, 2012, for a county with an increase in population per square
19 mile of more than 3.75 percent but not more than 9 percent.

20 (c) December 31, 2013, for a county with an increase in population per square
21 mile of more than 1.75 percent but not more than 3.75 percent.

22 (d) December 31, 2014, for a county with an increase in population per square
23 mile of more than 0.8 percent but not more than 1.75 percent.

24 (e) December 31, 2015, for a county with an increase in population per square
25 mile of not more than 0.8 percent.

1 (2) The certification of a farmland preservation plan that the department
2 certifies under s. 91.16 expires on the date specified under s. 91.16 (2).

3 (3) For the purposes of sub. (1), a county's increase in population per square
4 mile is the percentage by which the county's population per square mile based on the
5 department of administration's 2007 population estimate under s. 16.96 exceeds the
6 county's population per square mile based on the 2000 federal census.

7 **91.16 Certification of plan by the department.** (1) GENERAL. The
8 department may certify a farmland preservation plan or an amendment to a
9 farmland preservation plan as provided in this section.

10 (2) CERTIFICATION PERIOD. (a) The department may certify a farmland
11 preservation plan for a period that does not exceed 10 years. The department shall
12 specify the expiration date of the certification of the farmland preservation plan in
13 the certification.

14 (b) The certification of an amendment to a certified farmland preservation plan
15 expires on the date that the certification of the farmland preservation plan expires,
16 except that the department may treat a comprehensive revision of a certified
17 farmland preservation plan as a new farmland preservation plan and shall specify
18 an expiration date for the certification of the revised farmland preservation plan as
19 provided in par. (a).

20 (3) SCOPE OF DEPARTMENT REVIEW. (a) The department may certify a county's
21 farmland preservation plan or an amendment to the farmland preservation plan
22 based on the county's certification under s. 91.20 (3), without conducting any
23 additional review or audit.

24 (b) The department may do any of the following before it certifies a county's
25 farmland preservation plan or amendment:

1 1. Review the farmland preservation plan or amendment for compliance with
2 s. 91.18.

3 2. Review and independently verify the application for certification, including
4 the statement under s. 91.20 (3).

5 **(4) DENIAL OF CERTIFICATION.** The department shall deny a county's application
6 for certification of a farmland preservation plan or amendment if the department
7 finds any of the following:

8 (a) That the farmland preservation plan or amendment does not comply with
9 the requirements in s. 91.18.

10 (b) That the application for certification does not comply with s. 91.20.

11 **(5) WRITTEN DECISION; DEADLINE.** The department shall grant or deny an
12 application for certification under this section no more than 90 days after the day on
13 which the county submits a complete application, unless the county agrees to an
14 extension. The department shall issue its decision in the form required by s. 227.47
15 (1).

16 **(6) CONDITIONAL CERTIFICATION.** The department may grant an application for
17 certification under this section subject to conditions specified by the department in
18 its decision under sub. (5). The department may certify a farmland preservation plan
19 or amendment contingent upon the county board adopting the farmland
20 preservation plan or amendment as certified.

21 **(7) EFFECTIVE DATE OF CERTIFICATION.** A certification under this section takes
22 effect on the day on which the department issues its decision, except that if the
23 department specifies conditions under sub. (6), the certification takes effect on the
24 day on which the department determines that the county has met the conditions.

1 **(8) EFFECTIVENESS OF PLAN AMENDMENTS.** For purposes of this chapter and s.
2 71.613, a certified farmland preservation plan does not include an amendment
3 adopted after the effective date of this subsection [LRB inserts date], unless the
4 department certifies the amendment.

5 **(9) WITHDRAWAL OF CERTIFICATION.** The department may withdraw a
6 certification that it granted under sub. (3) (a) if the department finds that the
7 farmland preservation plan materially violates the requirements under s. 91.18.

8 **91.18 Requirements for certification of plan. (1)** A farmland preservation
9 plan qualifies for certification under s. 91.16 if it complies with all of the following:

10 (a) The requirements in s. 91.10 (1) and (2).

11 (b) Any other requirements that the department specifies by rule.

12 **(2)** An amendment to a farmland preservation plan qualifies for certification
13 under s. 91.16 if it complies with all of the requirements in sub. (1) that are relevant
14 to the amendment and it does not cause the farmland preservation plan to violate
15 any of the requirements in sub. (1).

16 **91.20 Applying for certification of plan.** A county seeking certification of
17 a farmland preservation plan or amendment to a farmland preservation plan shall
18 submit all of the following to the department in writing, along with any other
19 relevant information that the county chooses to provide:

20 **(1)** The proposed farmland preservation plan or amendment.

21 **(2)** All of the following background information:

22 (a) A concise summary of the farmland preservation plan or amendment,
23 including key changes from any previously certified farmland preservation plan.

24 (b) A concise summary of the process by which the farmland preservation plan
25 or amendment was developed, including public hearings, notice to and involvement

1 of other governmental units within the county, approval by the county, and
2 identification of any key unresolved issues between the county and other
3 governmental units within the county related to the farmland preservation plan or
4 amendment.

5 (c) The relationship of the farmland preservation plan or amendment to any
6 county comprehensive plan.

7 (3) A statement, signed by the county corporation counsel and the county
8 planning director or chief elected official, certifying that the farmland preservation
9 plan or amendment complies with all of the requirements in s. 91.18.

10 (4) Other relevant information that the department requires by rule.

11 SUBCHAPTER III

12 FARMLAND PRESERVATION ZONING

13 **91.30 Authority to adopt.** A political subdivision may adopt a farmland
14 preservation zoning ordinance.

15 **91.32 Certified ordinance.** The following zoning ordinances are certified, for
16 the purposes of this chapter and s. 71.613:

17 (1) An exclusive agricultural use zoning ordinance that was certified under s.
18 91.06, 2007 stats., if the certification has not expired or been withdrawn.

19 (2) A farmland preservation zoning ordinance that was certified under s. 91.36
20 if the certification has not expired or been withdrawn.

21 **91.34 Expiration of zoning certification.** (1) The certification of a
22 farmland preservation zoning ordinance that was certified under s. 91.06, 2007
23 stats., expires on the date provided in the certification or, if the certification does not
24 provide an expiration date, on the following date:

1 (a) December 31, 2012, for a county with an increase in population per square
2 mile of more than 9 percent or a city, village, or town in such a county.

3 (b) December 31, 2013, for a county with an increase in population per square
4 mile of more than 3.75 percent but not more than 9 percent or a city, village, or town
5 in such a county.

6 (c) December 31, 2014, for a county with an increase in population per square
7 mile of more than 1.75 percent but not more than 3.75 percent or a city, village, or
8 town in such a county.

9 (d) December 31, 2015, for a county with an increase in population per square
10 mile of more than 0.8 percent but not more than 1.75 percent or a city, village, or town
11 in such a county.

12 (e) December 31, 2016, for a county with an increase in population per square
13 mile of not more than 0.8 percent or a city, village, or town in such a county.

14 (2) The certification of a farmland preservation zoning ordinance that the
15 department certifies under s. 91.36 expires on the date specified under s. 91.36 (2).

16 (3) For the purposes of sub. (1), a county's increase in population per square
17 mile is the percentage by which the county's population per square mile based on the
18 department of administration's 2007 population estimate under s. 16.96 exceeds the
19 county's population per square mile based on the 2000 federal census.

20 **91.36 Certification of zoning ordinance by the department. (1)**

21 GENERAL. The department may certify a farmland preservation zoning ordinance or
22 an amendment to a farmland preservation zoning ordinance as provided in this
23 section.

24 (2) CERTIFICATION PERIOD. (a) The department may certify a farmland
25 preservation zoning ordinance for a period that does not exceed 10 years. The

1 department shall specify the expiration date of the certification of the farmland
2 preservation zoning ordinance in the certification.

3 (b) The certification of an amendment to a certified farmland preservation
4 zoning ordinance expires on the date that the certification of the farmland
5 preservation zoning ordinance expires, except that the department may treat a
6 comprehensive revision of a certified farmland preservation zoning ordinance as a
7 new farmland preservation zoning ordinance and specify an expiration date for the
8 certification of the revised farmland preservation zoning ordinance as provided in
9 par. (a).

10 **(3) SCOPE OF DEPARTMENT REVIEW.** (a) The department may certify a farmland
11 preservation zoning ordinance or amendment to a farmland preservation zoning
12 ordinance based on statements submitted under s. 91.40 (3) and (4), without
13 conducting any additional review or audit.

14 (b) The department may do any of the following before it certifies a farmland
15 preservation zoning ordinance or amendment:

16 1. Review the farmland preservation zoning ordinance or amendment for
17 compliance with the requirements under s. 91.38.

18 2. Review and independently verify the application for certification, including
19 the statements under s. 91.40 (3) and (4).

20 **(4) DENIAL OF CERTIFICATION.** The department shall deny an application for
21 certification of a farmland preservation zoning ordinance or amendment if the
22 department finds any of the following:

23 (a) That the farmland preservation zoning ordinance or amendment does not
24 comply with the requirements in s. 91.38.

25 (b) That the application for certification does not comply with s. 91.40.